

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
COMBINED BUSINESS PROFITS TAX RETURNFor the CALENDAR year **2004** or other taxable period beginning \_\_\_\_\_ and ending \_\_\_\_\_  
Mo Day Year Mo Day Year

SEQUENCE #4B

Due Date for CALENDAR year filers is on or before March 15, 2005 or for fiscal filers the 15th day of the 3rd month after the close of the taxable period.

**YOU ARE REQUIRED TO FILE THIS FORM IF YOUR GROSS BUSINESS INCOME WAS GREATER THAN \$50,000.**

<b>STEP 1</b> Please Print or Type	NAME OF PRINCIPAL NH BUSINESS ORGANIZATION _____	FEDERAL EMPLOYER IDENTIFICATION NUMBER _____
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<b>STEP 2</b> Questions	<p>A Is the corporation filing its tax return on an IRS approved 52/53 week tax year? ..... Yes _____ No _____</p> <p>B Does the corporation file as part of a unitary group in any other jurisdiction? ..... Yes _____ No _____</p> <p>C Has the corporation been found to be unitary by any other jurisdiction? ..... Yes _____ No _____</p> <p>D Is this corporation affiliated with any other business organization not included within this combined return that files business tax returns with this department? ..... Yes _____ No _____</p> <p>Please identify by name and FEIN _____</p>
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<b>STEP 3</b> Figure Your Taxes	<p><b>1 Gross Business Profits</b></p> <p style="text-align: right;">Bonus Depreciation <input type="checkbox"/></p> <p>(a) Combined Net Income from NH-1120-WE, Schedule I, Line 8 or if Bonus Depreciation was taken, Line 5 of Combined schedule R (If negative, show in parenthesis) ..... 1(a) <table border="1" style="display: inline-table; width: 150px; height: 20px;"></table></p> <p>(b) Separate entity or passive loss limitation adjustments ..... 1(b) <table border="1" style="display: inline-table; width: 150px; height: 20px;"></table></p> <p>(c) Subtotal [Line 1(a) adjusted by Line 1(b)]. If negative, show in parenthesis (See instructions for Net Operating Loss (NOL) provisions) ..... 1(c) <table border="1" style="display: inline-table; width: 150px; height: 20px;"></table></p> <p>(d) Foreign Dividends (Must be the same amount as Schedule II, Line 6 and the total of Column B on Schedule III) ..... 1(d) <table border="1" style="display: inline-table; width: 150px; height: 20px;"></table></p> <p>(e) NH Combined Net Income (Line 1(c) adjusted by Line 1(d). If negative, show in parenthesis) ..... 1(e) <table border="1" style="display: inline-table; width: 150px; height: 20px;"></table></p> <p><b>2 Additions and Deductions</b></p> <p>(a) Add back income taxes or franchise taxes measured by income ... 2(a) <table border="1" style="display: inline-table; width: 150px; height: 20px;"></table></p> <p>(b) NH Net Operating Loss Deduction (Attach Form DP-132-WE) ..... 2(b) <table border="1" style="display: inline-table; width: 150px; height: 20px;"></table></p> <p>(c) Interest on direct US Obligations ..... 2(c) <table border="1" style="display: inline-table; width: 150px; height: 20px;"></table></p> <p>(d) Wage adjustment required by IRC Section 280C ..... 2(d) <table border="1" style="display: inline-table; width: 150px; height: 20px;"></table></p> <p>(e) Foreign dividend gross-up (IRC Section 78) ..... 2(e) <table border="1" style="display: inline-table; width: 150px; height: 20px;"></table></p> <p>(f) Research contribution (See RSA 77-A:4 XII. Attach computation ... 2(f) <table border="1" style="display: inline-table; width: 150px; height: 20px;"></table></p> <p>(g) Contribution made Prior to 5/24/04 to a Qualified Investment Capital Company (Attach schedule detailing, Name, FEIN and amount) ..... 2(g) <table border="1" style="display: inline-table; width: 150px; height: 20px;"></table></p> <p>(h) Add back return of capital from Qualified Investment Capital Company .. 2(h) <table border="1" style="display: inline-table; width: 150px; height: 20px;"></table></p> <p>(i) Combine Lines 2(a) through 2(h). (If negative, show in parenthesis.) ..... 2(i) <table border="1" style="display: inline-table; width: 150px; height: 20px;"></table></p> <p>3 Adjusted Gross Business Profits (Line 1(e) adjusted by Line 2(i). (If negative, show in parenthesis) .. 3 <table border="1" style="display: inline-table; width: 150px; height: 20px;"></table></p> <p>4 New Hampshire Apportionment (Form DP-80, Line 5. Express as a decimal to 6 places.) ..... 4 <table border="1" style="display: inline-table; width: 150px; height: 20px;"></table></p> <p>5 New Hampshire Water's Edge Taxable Business Profits (Line 3 multiplied by Line 4) ..... 5 <table border="1" style="display: inline-table; width: 150px; height: 20px;"></table></p> <p>6 New Hampshire Foreign Dividends Taxable Business Profits (From Schedule II, Line 7) ..... 6 <table border="1" style="display: inline-table; width: 150px; height: 20px;"></table></p> <p>7 New Hampshire Taxable Business Profits (Line 5 plus Line 6. If negative, enter zero) ..... 7 <table border="1" style="display: inline-table; width: 150px; height: 20px;"></table></p> <p>8 New Hampshire Business Profits Tax (Line 7 x 8.5%) ..... 8 <table border="1" style="display: inline-table; width: 150px; height: 20px;"></table></p>
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<b>STEP 4</b> Figure Your Credits	<p>9 Credits allowed under RSA 77-A:5 (Attach Form DP-160-WE) ..... 9 <table border="1" style="display: inline-table; width: 150px; height: 20px;"></table></p> <p>10 Subtotal (Line 8 minus Line 9) ..... 10 <table border="1" style="display: inline-table; width: 150px; height: 20px;"></table></p> <p>11 Business Enterprise Tax Credit ..... 11 <table border="1" style="display: inline-table; width: 150px; height: 20px;"></table></p> <p>12 Business Enterprise Tax Credit to be applied against Business Profits Tax (Enter the lesser of Line 10 or Line 11) ..... 12 <table border="1" style="display: inline-table; width: 150px; height: 20px;"></table></p> <p>13 NH Business Profits Tax Net of Statutory Credits (Line 10 minus Line 12) ..... 13 <table border="1" style="display: inline-table; width: 150px; height: 20px;"></table></p>
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**ENTER THE AMOUNT FROM LINE 13 ON LINE 1(b) OF THE BT- SUMMARY FORM.**  
**IF YOU HAVE COMPLETED THIS RETURN IT MUST BE FILED WITH THE BT-SUMMARY.**

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
COMBINED BUSINESS PROFITS TAX AFFILIATION SCHEDULE

SEQUENCE #4C

This page must be completed in its entirety as part of the NH-1120-WE. This page identifies the principal New Hampshire business organization, as defined in Rev 301.24, other members of the Water's Edge Combined Group, as defined in RSA 77-A:1 and those affiliates excluded from the group as non-unitary or qualified Overseas Business Organizations as defined by RSA 77-A:1.

A PRINCIPAL NH BUSINESS ORGANIZATION		FEDERAL EMPLOYER IDENTIFICATION NUMBER	
NUMBER & STREET ADDRESS			
STREET ADDRESS (CONTINUED)			
CITY/TOWN, STATE & ZIP CODE			
B NH BUSINESS ACTIVITY			
<b>Attach additional sheets for the following, if necessary</b>			
C Other members included in the Water's Edge Combined Group. Please indicate with an X those members who have nexus with New Hampshire.			
	<b>Name of Business Organization</b>	<b>FEIN</b>	<b>Nexus</b>
1			
2			
3			
4			
5			
6			
7			
8			
D Parent Company of this Combined Group		<b>FEIN</b>	<b>Nexus</b>
E Name and federal employer identification numbers of the domestic affiliated business organizations who are excluded from the NH Water's Edge Combined Group as non-unitary members. Please indicate with an X those members who have nexus in New Hampshire.			
	<b>Name of Business Organization</b>	<b>FEIN</b>	<b>Nexus</b>
1			
2			
3			
4			
5			
6			
7			
8			
F Name, location, and federal employer identification number, if applicable, of the affiliates excluded from the group as qualified Overseas Business Organizations, as defined by RSA 77-A:1, XIX. Please indicate with an X those members who have nexus in New Hampshire.			
	<b>Name and Location of Business Organization</b>	<b>FEIN</b>	<b>Nexus</b>
1			
2			
3			
4			
5			
6			
7			
8			
G Optional Information			
Taxpayer Contact (Name and Title)		Telephone Number	